

# **Business Plan 2025-2026**

*[Export an existing product (from an industrial company) to a new market]*

## **Part I – Introduction and choice of the new market**

- 1.1 Presentation of the company & product (1 page)**
- 1.2 Presentation of 2 potential NEW markets : EU and non-EU (1 page per market)**
- 1.3 Choose one of both and justify your choice (1 page)**

## **Part II : Initial situation**

### **2.1 Balance sheet**

- Use the English template available online (simplified)
- Comment the amounts whenever relevant

### **2.2 Income statement**

- Use the English template available online
- Comment the amounts whenever relevant

### **2.3 Financial analysis**

- Calculate the following ratios : (*See resources and formulas online*)
  - Debt ratio
  - Quick ratio
  - ROE & ROS + explain the result and the difference
  - Working Capital
  - Working Capital requirement
  - Net Cash
- Calculate them for the last **3** years
- Comment each ratio (min. 3 lines)



**By 31 October 23:59, email this first part in a Word or PDF format to your teacher (from 1.1 to 2.3 included). This work will be evaluated (part of the final grade)**

## Part III : Financial plan

You must consider **one export scenario** (“normal activity”) for the next **2 years** based on some hypothesis (E.g. as to the current production levels, the size & demand of the target market...).

*Please note that later on, your teacher will assign a RANDOM EVENT per group (for year 2 only). You will analyse the impact of this event and adapt figures (> create another scenario next to ‘normal activity’).*

*You will thus end up with **ONE** financial plan for year 1 and **TWO** for year 2.*

### What should you analyse and define in your Financial Plan ?

#### 3. Sales forecasts & Turnover per month

Possible seasonal activity + you may need to get your cost price first...

#### 4. Needs necessary for the realization of the project (to feed a Balance sheet)

##### 4.1 Database summarizing the **new assets** and the **means of financing**

- All amounts must be justified (hypothesis, calculation, sources...)
- Comment/explanation is placed next to the corresponding amount

#### 5. Operating budget (to feed an Income Statement)

##### 5.1 Costs

Identify fixed vs. variable vs. overhead costs

Evaluate the monthly amount (hypothesis, calculation, sources... to justify)

You should present them according to the account numbers:

⇒ Account **60**

⇒ Account **61** > **At least 10 NEW costs** linked to export in 61 !

**To detail** ON YOUR OWN with hypothesis that you explain/justify

⇒ Account **62**

⇒ Account **63**

⇒ Account **64**

#### 6. Price calculation based on your hypothesis (see above)

#### 7. Break-Even analysis for each scenario

#### 8. Income statement (for year 1 & 2)

8.1 Operating result

8.2 Financial result

8.3 Net profit

**9. Cash flow statement** (for year 1 & 2)

**10. Balance Sheet** (for year 1 & 2)

<b>Part IV : Conclusion</b>
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Comment the results of your export plan for the diverse scenario and justify the feasibility (or not) of the project.

**Your financial plan must be composed of :**

- **an Excel document (with all tables & calculations).**
- **a Word document with part I & II corrected based on feedback, and for part III : context, hypothesis, analysis, conclusion... No need to copy-paste the tables from the Excel.**

**Make sure the tables, hypothesis and calculations are clear for the reader, do not hesitate to add a short comment / explanation next to the tables whenever needed.**

**Both documents must be sent by email to your teacher by Saturday 6 December 23:59 ([j.flechet@helmo.be](mailto:j.flechet@helmo.be), [f.deville@helmo.be](mailto:f.deville@helmo.be) or [d.rouwette@helmo.be](mailto:d.rouwette@helmo.be))**